

TAX EXEMPTIONS, CREDITS, & INCENTIVES

Wisconsin offers a number of tax incentives for corporations and other businesses to locate and expand their operations within the state. Major exemptions, credits and incentives are listed.

PROPERTY TAX EXEMPTIONS

- Machinery and Equipment used in Manufacturing
- Manufacturing, Merchant and Farm Inventories
- Computer Hardware and Software
- Tax Increment Districts Allowed for Cities, Villages and Towns

SALES AND USE TAX EXEMPTIONS

- Manufacturing Machinery and Equipment
- Manufacturing Consumables
- Pollution Abatement, Waste Treatment & Recycling Equipment
- Production Fuel and Electricity

TAX CREDITS

- Research Expenditure Credit
- Research Facilities Credit
- Engine Research Credits
- Film Production Credits (Effective 1/1/2008)
- Community Development Finance Authority Credit
- Supplement to the Federal Historical Rehabilitation Credit
- Dairy and Livestock Farm Investment Credit

DEVELOPMENT ZONES CREDITS

- Community Development Zone Program
- Development Opportunity Zones Program
- Enterprise Development Zones Program
- Agricultural Development Zone Program
- Technology Zone Program

OTHER SPECIAL TAX INCENTIVES AND TAX TREATMENT

- Single Sales Factor Apportionment (Fully Effective 1/1/2008)
- 60-percent Exclusion for Long-Term Capital Gains
- Broadband Internet Equipment Exemption and Credit
- Special Capital Gains Treatment for Wisconsin Small Businesses
- Wisconsin law permits formation of Subchapter S Corporations
- Wisconsin law permits formation of limited liability companies (LLCs)
- Deduction for Corporate Dividends Received
- No inheritance and gift taxes

VENTURE AND INVESTMENT CAPITAL

- Angel Investment Credit
- Early Stage Seed Investment Credit
- Certified Capital Company (CAPCO) Credit



Governor Jim Doyle, Chairman

info@forwardwi.com
ForwardWI.com